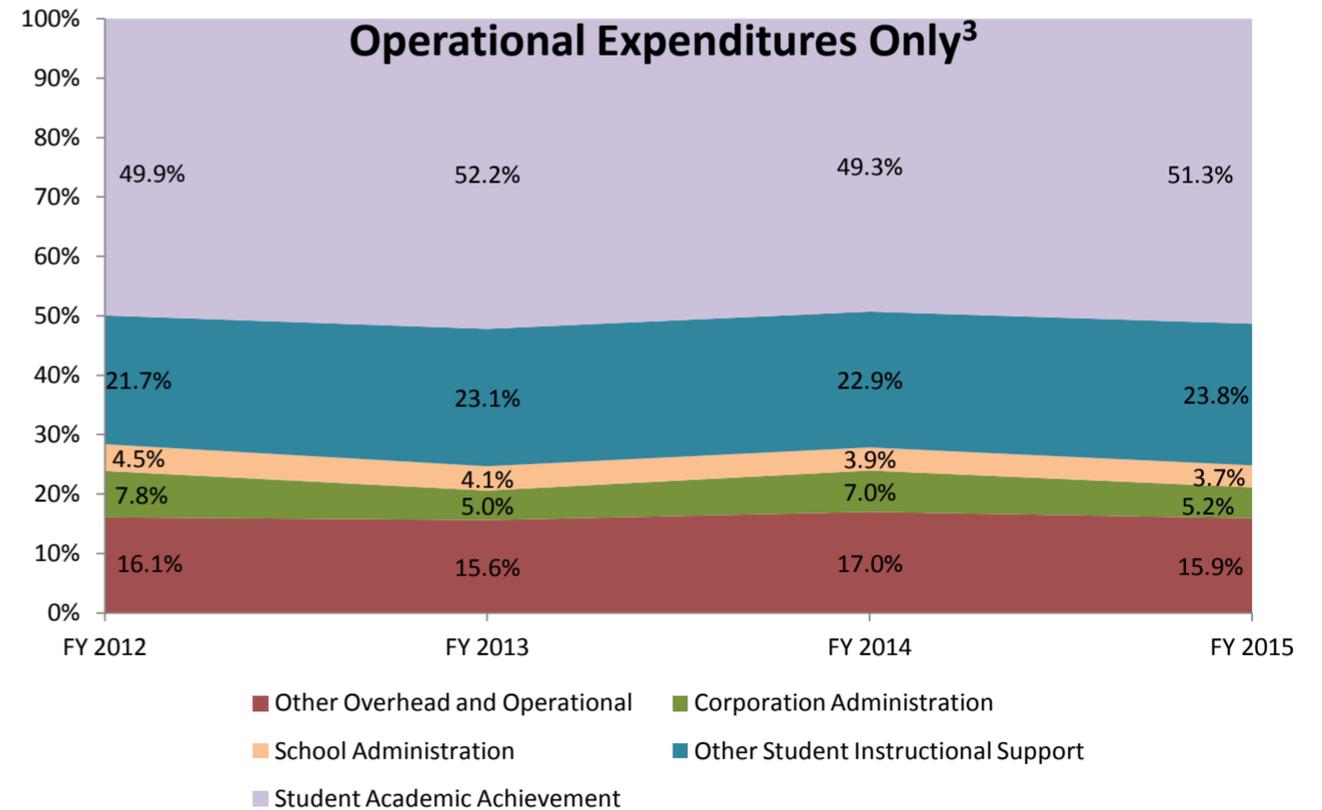
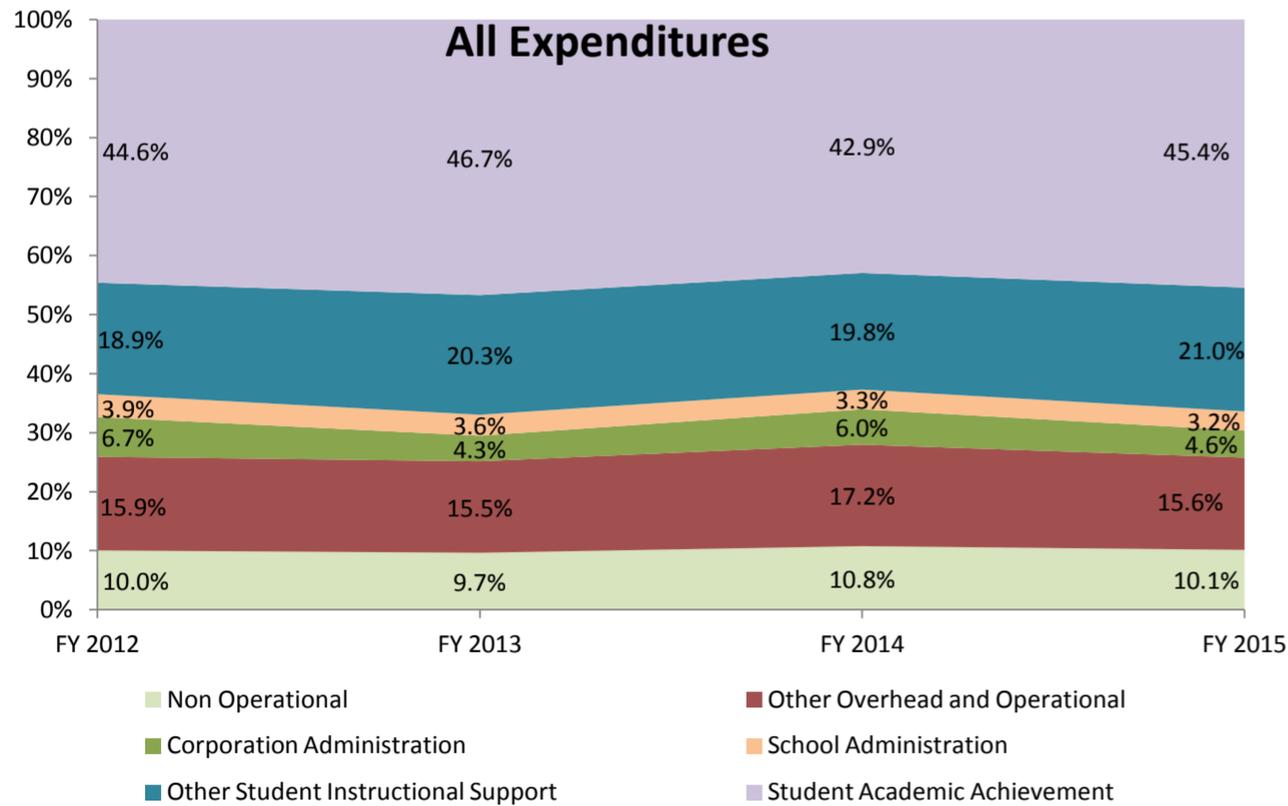


School Corporation Expenditures by Account
Biannual Financial Report Data
West Central School Corp (6630)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,762,472	49.9%	\$6,024,640	49.2%	\$5,982,250	44.6%	\$6,096,420	46.7%	\$5,705,860	42.9%	\$5,893,784	45.4%
Student Instructional Support	\$2,731,480	23.7%	\$3,012,840	24.6%	\$3,052,409	22.8%	\$3,110,639	23.8%	\$3,069,536	23.1%	\$3,143,481	24.2%
Total	\$8,493,952	73.6%	\$9,037,480	73.7%	\$9,034,659	67.3%	\$9,207,059	70.5%	\$8,775,396	66.0%	\$9,037,265	69.7%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,970,582	17.1%	\$2,183,126	17.8%	\$3,033,536	22.6%	\$2,588,674	19.8%	\$3,080,770	23.2%	\$2,622,456	20.2%
Non Operational	\$1,075,822	9.3%	\$1,035,247	8.4%	\$1,347,247	10.0%	\$1,260,111	9.7%	\$1,431,190	10.8%	\$1,315,481	10.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,046,404	26.4%	\$3,218,374	26.3%	\$4,380,783	32.7%	\$3,848,785	29.5%	\$4,511,960	34.0%	\$3,937,937	30.3%

Grand Total	\$11,540,356	\$12,255,854	\$13,415,442	\$13,055,844	\$13,287,357	\$12,975,202
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
West Central School Corp (6630)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$9,198	\$277,780	\$256,563	\$233,483	2438.5%	-15.9%	-9.0%
11100	Regular Programs	Elementary	\$1,271,676	\$1,412,115	\$1,141,093	\$1,192,708	-6.2%	-15.5%	4.5%
11200	Regular Programs	Middle/Junior High	\$520,516	\$596,870	\$616,929	\$606,236	16.5%	1.6%	-1.7%
11300	Regular Programs	High School	\$900,607	\$1,247,200	\$1,089,965	\$1,013,912	12.6%	-18.7%	-7.0%
11350	Regular Programs	High School - Academic Honors Diploma	\$15,557	\$19,920	\$4,307	\$26,178	68.3%	31.4%	507.7%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$0	\$3,000	NA	NA	NA
11420	Regular Programs	Vocational Education - Agriculture B	\$40,619	\$43,840	\$45,894	\$44,390	9.3%	1.3%	-3.3%
11440	Regular Programs	Vocational Education - Health Occupations	\$0	\$0	\$29,445	\$24,151	NA	NA	-18.0%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$44,061	\$43,688	\$56,098	\$55,686	26.4%	27.5%	-0.7%
11470	Regular Programs	Vocational Education - Business Education	\$51,202	\$60,949	\$63,776	\$70,190	37.1%	15.2%	10.1%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$9,867	\$2,396	\$61	\$339	-96.6%	-85.9%	455.9%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$0	\$600	\$0	\$0	NA	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$12,149	\$25,448	\$27,800	\$24,646	102.9%	-3.2%	-11.3%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$393,614	\$591,268	\$764,509	\$707,464	79.7%	19.7%	-7.5%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$82,268	\$19,962	\$111,646	\$82,805	0.7%	314.8%	-25.8%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$43,499	\$64,720	\$76,415	\$89,916	106.7%	38.9%	17.7%
12330	Special Programs	Physical Impairment - Visual Impairment	\$36,738	\$56,820	\$57,513	\$64,873	76.6%	14.2%	12.8%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$51,985	\$73,072	\$74,452	\$77,334	48.8%	5.8%	3.9%
12350	Special Programs	Physical Impairment - Homebound	\$1,571	\$4,594	\$1,876	\$2,768	76.1%	-39.8%	47.5%
12410	Special Programs	Emotional Disabilities - Full Time	\$462,667	\$309,258	\$376,770	\$346,177	-25.2%	11.9%	-8.1%
12510	Special Programs	Culturally Different - Communication Disorders	\$50,176	\$59,715	\$57,309	\$57,013	13.6%	-4.5%	-0.5%
12520	Special Programs	Culturally Different - Compensatory	\$1,500	\$3,076	\$0	\$0	NA	NA	NA
12810	Special Programs	Special Education Preschool	\$209,845	\$565,943	\$285,689	\$564,434	169.0%	-0.3%	97.6%
12900	Special Programs	Other Special Programs	\$10,307	\$35,230	\$12,827	\$16,002	55.3%	-54.6%	24.8%
14100	Summer School Programs	Elementary	\$117,642	\$108,628	\$141,117	\$147,588	25.5%	35.9%	4.6%
14300	Summer School Programs	High School	\$8,674	\$9,620	\$8,184	\$7,490	-13.6%	-22.1%	-8.5%
15100	Enrichment Programs	Non-Credit	\$7,293	\$0	\$0	\$0	NA	NA	NA
16100	Remediation	Remediation Testing	\$1,466	\$280	\$0	\$0	NA	NA	NA
16200	Remediation	Preventive Remediation	\$2,037	\$9,821	\$2,420	\$804	-60.5%	-91.8%	-66.8%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$26,337	\$33,785	\$18,772	\$16,051	-39.1%	-52.5%	-14.5%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$40,913	\$31,444	\$91,265	\$67,319	64.5%	114.1%	-26.2%
17500	Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$12,500	\$12,500	\$16,000	\$16,000	28.0%	28.0%	0.0%
17900	Pay. to Other Gov. Units in State	Other	\$20,000	\$0	\$0	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$6,411	\$259	\$0	\$250	-96.1%	-3.6%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$40,649	\$44,846	\$59,221	\$59,038	45.2%	31.6%	-0.3%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$20,113	\$22,038	\$694	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$89,561	\$109,439	\$126,418	\$137,058	53.0%	25.2%	8.4%
22230	Instruction	Library/Media Services - Audiovisual	\$2,912	\$3,505	\$1,161	\$925	-68.2%	-73.6%	-20.3%
22240	Instruction	Library/Media Services - Educational Television	\$4,813	\$3,523	\$2,674	\$1,644	-65.8%	-53.4%	-38.5%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$19,782	\$14,131	\$6,131	\$9,642	-51.3%	-31.8%	57.3%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$30,355	\$6,413	\$5,740	\$6,140	-79.8%	-4.3%	7.0%
22350	Instruction	Instruc. Related Tech. - Systems Operations	\$0	\$0	\$0	\$17,913	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$5,459	\$6,653	\$30,082	\$25,257	362.7%	279.6%	-16.0%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$27,100	\$28,988	\$29,209	NA	7.8%	0.8%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$96,709	\$66,189	\$16,053	\$38,987	-59.7%	-41.1%	142.9%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$0	\$8,767	NA	NA	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$300,978	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$5,074,226	\$6,024,640	\$5,705,860	\$5,893,784	16.2%	-2.2%	3.3%
Student Instructional Support									
21190	Students	Attend. & Social Work Serv. - Other	\$1,084	\$0	\$0	\$0	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$125,481	\$157,221	\$197,795	\$203,514	62.2%	29.4%	2.9%
21230	Students	Guidance Services - Appraisal Services	\$2,192	\$455	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
West Central School Corp (6630)

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
21310	Students	Health Services - Service Area Direction	\$5,610	\$82,535	\$101,805	\$100,481	1691.0%	21.7%	-1.3%
21320	Students	Health Services - Medical Services	\$9,935	\$2,979	\$14,822	\$8,136	-18.1%	173.1%	-45.1%
21340	Students	Health Services - Nurse Services	\$25,237	\$35,264	\$38,065	\$44,511	76.4%	26.2%	16.9%
21390	Students	Health Services - Other Health Services	\$364,513	\$465,094	\$559,099	\$680,693	86.7%	46.4%	21.7%
21430	Students	Psychological Services - Psychological Counseling	\$351,818	\$588,198	\$560,370	\$541,312	53.9%	-8.0%	-3.4%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$236,047	\$204,458	\$299,928	\$225,090	-4.6%	10.1%	-25.0%
21810	Students	Special Ed. Administration - Service Area Direction	\$385,389	\$361,341	\$248,398	\$264,745	-31.3%	-26.7%	6.6%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$527,091	\$625,809	\$604,699	\$646,120	22.6%	3.2%	6.8%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$754	\$0	\$7,265	NA	863.5%	NA
24100	School Administration	Office of The Principal	\$345,532	\$488,518	\$443,833	\$421,615	22.0%	-13.7%	-5.0%
24900	School Administration	Other Support Services - School Admin.	\$190	\$212	\$721	\$0	NA	NA	NA
Student Instructional Support Total			\$2,380,120	\$3,012,840	\$3,069,536	\$3,143,481	32.1%	4.3%	2.4%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$2,075	\$16,540	\$12,525	\$34,245	1550.4%	107.1%	173.4%
23120	General Administration	Board of Education - Service Area Assistants	\$14,000	\$0	\$0	\$0	NA	NA	NA
23150	General Administration	Board of Education - Legal Services	\$4,943	\$4,161	\$15,927	\$11,106	124.7%	166.9%	-30.3%
23160	General Administration	Board of Education - Promotion Expenses	\$3,004	\$1,792	\$1,949	\$2,333	-22.3%	30.2%	19.7%
23210	General Administration	Executive Administration - Office of The Superintendent	\$145,199	\$187,532	\$200,271	\$203,978	40.5%	8.8%	1.9%
23220	General Administration	Executive Administration - Community Relations	\$2,050	\$1,292	\$0	\$0	NA	NA	NA
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$129	\$0	\$0	\$0	NA	NA	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$19,163	\$13,369	\$9,429	\$8,157	-57.4%	-39.0%	-13.5%
25150	Central Services	Fiscal Services - Payroll Services	\$11,367	\$15,754	\$20,090	\$18,965	66.8%	20.4%	-5.6%
25160	Central Services	Fiscal Services - Financial Accounting	\$32,686	\$44,261	\$53,007	\$53,762	64.5%	21.5%	1.4%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$5	\$4,447	\$65,203	\$65,203	1372598.9%	1366.1%	0.0%
25199	Central Services	Fiscal Services - Other - Other	\$1,576	\$3,557	\$198,885	\$13,733	771.6%	286.1%	-93.1%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$866	\$35	\$0	\$0	NA	NA	NA
25740	Central Services	Personnel Services - Noninstructional Personnel Training	\$0	\$195	\$0	\$0	NA	NA	NA
25750	Central Services	Personnel Services - Health Services	\$3,825	\$7,603	\$1,760	\$1,997	-47.8%	-73.7%	13.5%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$53,789	\$215,633	\$134,102	NA	149.3%	-37.8%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$0	\$45,587	NA	NA	NA
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$6,671	\$0	\$0	NA	NA	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$139	\$675	\$0	\$139	0.0%	-79.4%	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$729,815	\$864,565	\$699,474	\$663,819	-9.0%	-23.2%	-5.1%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$13,794	\$6,727	\$12,098	\$7,665	-44.4%	13.9%	-36.6%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$27,427	\$44,531	\$209,130	\$158,370	477.4%	255.6%	-24.3%
26499	Category not Specified	Other - 2007 Account Code	\$10,000	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$100	NA	NA	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$0	\$15,434	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$69,590	\$69,171	\$96,461	\$92,949	33.6%	34.4%	-3.6%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$1,352	\$1,508	\$1,622	\$1,239	-8.4%	-17.9%	-23.6%
27010	Student Transportation	Service Area Direction	\$6,000	\$5,512	\$7,049	\$7,904	31.7%	43.4%	12.1%
27100	Student Transportation	Vehicle Operation	\$227,234	\$262,774	\$278,902	\$284,404	25.2%	8.2%	2.0%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$115,105	\$113,350	\$142,915	\$138,527	20.3%	22.2%	-3.1%
27400	Student Transportation	Purchase of School Buses	\$60,392	\$74,623	\$151,108	\$125,883	108.4%	68.7%	-16.7%
27500	Student Transportation	Insurance on Buses	\$18,726	\$14,327	\$14,981	\$15,980	-14.7%	11.5%	6.7%
27700	Student Transportation	Contracted Transportation Services	\$1,744	\$0	\$5,050	\$7,386	323.6%	NA	46.3%
27900	Student Transportation	Other Student Transportation Services	\$0	\$13,230	\$1,507	\$3,791	NA	-71.3%	151.5%
27910	Student Transportation	Bus Driver Training	\$0	\$1,186	\$522	\$1,582	NA	33.4%	203.1%
31200	Food Services Operations	Food Preparation and Dispensing	\$125,023	\$111,972	\$150,549	\$161,808	29.4%	44.5%	7.5%
31400	Food Services Operations	Food Purchases	\$213,485	\$225,142	\$309,255	\$300,519	40.8%	33.5%	-2.8%
31900	Food Services Operations	Other Food Services	\$11,964	\$12,840	\$205,467	\$41,790	249.3%	225.5%	-79.7%

School Corporation Expenditures by Account
Biannual Financial Report Data
West Central School Corp (6630)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
Overhead and Operational Total	\$1,872,678	\$2,183,126	\$3,080,770	\$2,622,456	40.0%	20.1%	-14.9%
Non Operational							
33100 Community Service Operations	\$0	\$0	\$0	\$636	NA	NA	NA
33200 Category not Specified	\$390	\$429	\$0	\$500	28.2%	16.6%	NA
33400 Category not Specified	\$91,229	\$106,795	\$109,812	\$118,363	29.7%	10.8%	7.8%
33990 Other Community Services	\$2,481	\$12,620	\$2,567	\$3,302	33.1%	-73.8%	28.6%
43000 Category not Specified	\$16,761	\$21,735	\$0	\$7,285	-56.5%	-66.5%	NA
45100 Building Acq., Const. and Impr.	\$181,901	\$42,949	\$115,290	\$80,821	-55.6%	88.2%	-29.9%
45400 Building Acq., Const. and Impr.	\$8,152	\$4,099	\$2,400	\$2,600	-68.1%	-36.6%	8.4%
45500 Building Acq., Const. and Impr.	\$26,540	\$0	\$0	\$0	NA	NA	NA
47000 Category not Specified	\$131,523	\$86,843	\$346,135	\$186,988	42.2%	115.3%	-46.0%
51600 Principal on Debt	\$0	\$76,355	\$105,625	\$108,581	NA	42.2%	2.8%
52200 Interest on Debt	\$0	\$12,562	\$0	\$0	NA	NA	NA
52600 Interest on Debt	\$0	\$63,461	\$31,861	\$28,905	NA	-54.5%	-9.3%
53100 Lease Rental	\$599,000	\$395,000	\$460,000	\$495,000	-17.4%	25.3%	7.6%
53150 Lease Rental	\$0	\$212,000	\$137,000	\$103,000	NA	-51.4%	-24.8%
53200 Lease Rental	\$0	\$0	\$30,000	\$88,880	NA	NA	196.3%
53250 Lease Rental	\$0	\$0	\$90,000	\$90,120	NA	NA	0.1%
59100 Other Debt Services Obligations	\$0	\$400	\$500	\$500	NA	25.0%	0.0%
Non Operational Total	\$1,057,977	\$1,035,247	\$1,431,190	\$1,315,481	24.3%	27.1%	-8.1%
Prorated by Fund							
26491 NA	\$33,971	\$0	\$0	\$0	NA	NA	NA
26491 NA	\$25,037	\$0	\$0	\$0	NA	NA	NA
26491 NA	\$3,908	\$0	\$0	\$0	NA	NA	NA
26491 NA	\$851	\$0	\$0	\$0	NA	NA	NA
26492 NA	\$269,398	\$0	\$0	\$0	NA	NA	NA
26492 NA	\$131,054	\$0	\$0	\$0	NA	NA	NA
26492 NA	\$48,292	\$0	\$0	\$0	NA	NA	NA
26492 NA	\$7,044	\$0	\$0	\$0	NA	NA	NA
26493 NA	\$13,050	\$0	\$0	\$0	NA	NA	NA
26493 NA	\$4,588	\$0	\$0	\$0	NA	NA	NA
26493 NA	\$1,672	\$0	\$0	\$0	NA	NA	NA
26493 NA	\$378	\$0	\$0	\$0	NA	NA	NA
26494 NA	\$365,478	\$0	\$0	\$0	NA	NA	NA
26494 NA	\$190,633	\$0	\$0	\$0	NA	NA	NA
26494 NA	\$43,990	\$0	\$0	\$0	NA	NA	NA
26494 NA	\$9,562	\$0	\$0	\$0	NA	NA	NA
26498 NA	\$6,349	\$0	\$0	\$0	NA	NA	NA
26498 NA	\$49	\$0	\$0	\$0	NA	NA	NA
26498 NA	\$41	\$0	\$0	\$0	NA	NA	NA
26498 NA	\$10	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,155,356	\$0	\$0	\$0	NA	NA	NA